THE HON'BLE SRI JUSTICE BILAL NAZKI
AND
THE HON'BLE SRI JUSTICE NOOTY RAMAMOHANA RAO

WRIT PETITION NO.4110 OF 2007

DATED 05-03-2007

Between:

M/s.Miranda Amsaw Ltd.,
Secunderabad.

…**Petitioner**

And

1.The Appellate Deputy Commissioner (CT),
Secunderabad Division, Hyderabad, and another.

…**Respondents**

The Hon'ble Sri Justice Bilal Nazki

and

The Hon'ble Sri Justice Nooty Ramamohana Rao

Writ Petition No.4110 of 2007

O R D E R *(Per the Hon'ble Sri Justice Bilal Nazki):*

Heard learned Counsel for the parties. With their consent, the Writ Petition is being disposed of at the stage of admission.

The grievance of the writ petitioner is that he filed an appeal and it was rejected by the first respondent-Appellate Deputy Commissioner, without hearing him, on the ground that he had not filed the original copy of the assessment order, although he filed a certified copy of the same.

If the certified copy of the assessment order was available with the first respondent, there was no reason, in our view, to reject the appeal on such ground. Even if there was any rule, which required an original copy to be filed, the petitioner could have been asked to file the original copy.

In this view of the matter, we feel that gross miscarriage of justice has occurred by dismissing the appeal on such a technical ground.

Therefore, the Writ Petition is allowed and the impugned order dated 24-07-2006 passed by the first respondent in G.I.No.30/2005 is set aside. The matter is remanded to the first respondent-appellate authority, who may pass appropriate order on merits, after hearing the petitioner. No costs.

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(***Bilal Nazki, J***)

Dated 5th March, 2007

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(***Nooty Ramamohana Rao, J***)

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